



J. TYLER McCAULEY  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-2766  
PHONE: (213) 974-8301 FAX: (213) 626-5427

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TO: Supervisor Yvonne Brathwaite Burke, Chair  
Supervisor Gloria Molina  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley   
Auditor-Controller

SUBJECT: **FINANCIAL/COMPLIANCE AUDITS OF REGIONAL PARK AND OPEN  
SPACE DISTRICT PROPOSITION A GRANTS**

Proposition A, formally known as the Los Angeles County Safe Neighborhood Parks Act, provided for the formation of an assessment district called the Los Angeles County Regional Park and Open Space District (District). The District was created to improve the quality of life in the County through the preservation of beaches, parks and wildlands; the construction, renovation and improvement of new and existing recreational facilities; and the restoration of rivers, streams and trails.

The District is governed by your Board and is administered by the Department of Parks and Recreation (DPR). DPR requested that we develop a financial/compliance audit program to ensure that grantees properly utilize and account for Proposition A grant funds. In September 2002, we contracted with Conrad & Associates, L.L.P. to perform financial/compliance audits of 30 closed grant projects with a dollar value of over \$32 million. Attached is a list of the 30 grant projects and the associated grant amounts.

The auditors did not question costs for any of the 30 audits. In addition, they did not note any material weaknesses involving the internal control over financial reporting. The auditors have reported their audit results to the District and its grantees. Due to the number of reports, copies are not attached. If you would like to review any of the reports, please let me know.

JTM:DR:RD  
Attachment

c: David E. Janssen, Chief Administrative Officer  
Violet Varona-Lukens, Executive Officer  
Tim Gallagher, Director, Parks and Recreation  
Curt Robertson, Director, Regional Park & Open Space District  
Public Information Office  
Audit Committee

Agency	Project	Grant Number	Supervisorial District	Grant Amount
1 Bell Gardens, Community Development	Jaboneria-Shull Park	58B3-98-0719	1st	\$ 564,357
2 Los Angeles	Eagle Rock Landmark	58F6-96-0503	1st	\$ 500,000
3 Los Angeles, Department of the Zoo	Los Angeles Zoo - Orangutan Exhibit	58F7-95-0409	1st	\$ 5,507,000
4 Monterey Park, Recreation and Parks Dept.	Barnes Park Amphitheater Renovation	58G5-96-0530	1st	\$ 667,580
5 Rosemead, Department of Parks & Recreation	Rosemead Park - Play and Picnic Areas	58H8-96-0457	1st	\$ 297,351
6 South Gate, Department of Parks & Recreation	South Gate Park South Playground	58K1-96-0499	1st	\$ 248,621
7 Carson, Recreation Community Service	Various Carson Park Improvements	58B8-95-0326	2nd	\$ 764,355
8 Culver City	Veterans' Memorial Park Play Equipment	58C6-96-0515	2nd	\$ 134,523
9 Inglewood, Parks & Code Enforcement	Rogers Park Improvements	58E3-95-0240	2nd	\$ 392,000
10 Lynwood, Facilities Maintenance Department	Lynwood City Park Lighting	58F8-96-0508	2nd	\$ 338,282
11 Los Angeles	Sun Valley Rec. Ctr. Bathhouse/Pool	58F6-94-0111	3rd	\$ 1,200,000
12 Santa Monica, Community & Cultural	Palisades Park Improvement (Phase II)	58J6-94-0074	3rd	\$ 3,900,000
13 Santa Monica, Environmental Public	Santa Monica Dry Weather Runoff	58L5-98-0670	3rd	\$ 1,000,000
14 Diamond Bar	Pantera Park	58C7-95-0365	4th	\$ 2,199,755
15 Downey	Senior Center Expansion and Gymnasium	58C8-95-0363	4th	\$ 2,627,810
16 Hermosa Beach	Greenbelt Acquisition	58D8-94-0081	4th	\$ 2,480,000
17 La Mirada	La Mirada Gymnasium	58E8-96-0468	4th	\$ 448,583
18 Lakewood	McCormick Pool Renovation	58E7-94-0135	4th	\$ 850,000
19 Los Angeles	Angel's Gate Viewpoint Enhancement	58F6-95-0422	4th	\$ 700,000
20 Manhattan Beach	Manhattan Beach Parkway Project	58G1-98-0706	4th	\$ 957,527
21 Alhambra	Almansor Park Ballfield Renovation	58A4-99-1114	5th	\$ 884,274
22 Arcadia	Arcadia City Park Renovation	58A5-96-0437	5th	\$ 367,707
23 Burbank	McCambridge Park Development	58B6-96-0534	5th	\$ 921,251
24 Claremont	Cahuilla Park Improvements	58C1-98-1039	5th	\$ 96,514
25 Monrovia	Canyon Park Project	58G3-95-0271	5th	\$ 1,380,000
26 San Dimas	Horsethief Canyon Park	58H9-96-0512	5th	\$ 1,443,716
27 San Gabriel	Sprinkler System Renovation at Smith & Lugo	58J2-95-0249	5th	\$ 200,000
28 Temple City	Live Oak Park Community Center	58K3-94-0083	5th	\$ 326,205
29 United Community Action Network	United Community Action Network Project	58M1-97-0598	5th	\$ 529,385
30 West Covina	Cortez Park Field Lighting	58K7-95-0360	5th	\$ 161,000
				<u>\$ 32,087,796</u>